

# **Utah Department of Workforce Services**

**WINTER 2016** 

#### Unemployment Insurance Audit

**Team** 

In this issue:

- eAudits: A More Secure Method for Providing Information
- Youth Soccer Coaches: **Employees** or Independent Contractors?
- How You Can Help Improve Air Quality: **Employer-Based** Trip Reduction

# **Unemployment Insurance Audit Team**

The Unemployment Insurance (UI) division conducts audits of employer accounts to ensure that wages are reported and unemployment contributions are assessed correctly. This enables employers to qualify for up to a 90 percent credit against the Federal Unemployment Tax Act. In addition, by verifying that workers are accurately identified as employees or independent contractors, employers are able to operate on a more level playing field. During the most recent fiscal year, eight out of 10 employers audited were found to have correctly identified workers as employees.

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Back Row (I-r): Roger James, Neil Stevens, Robert Moyer, David Ashby, Derrek Child, Doug Lusty, David Blackhurst, Jed Powers, Roman Rubalcava, Mark Peterson, Ron Wilkey, Forest Meservy, Tom Petersen Front Row (I-r): Eileen Rivera, Natalie Henderson, Chad Elskamp, Nikki Cox, Becky Coats, Brendon Larimore, Jan Hunt, Hai Ho, Ken Allen, Eddie Richmond, Darijana Lehner, Blaine Cook, Maria Torres, April Larsen

# **eAudits:** A More Secure Method for Providing Information

The audit process just got a little easier ■ you can now upload requested audit documents. The UI Audit Team recently implemented an electronic audit system that enables audited employers to upload documents efficiently and securely via our website at jobs.utah.gov/UI/Employer/ EmployerHome.aspx.

All audit notices now contain instructions and an audit code to log into this secure website. You and your representative can simply drag and drop the requested documents for each section of the audit. More than one user (e.g., a tax accountant and a payroll company) can upload documents in a coordinated effort. To preserve confidentiality, individual users can only see content from their own uploads. When additional documentation is required,

UI auditors can send a request by email, fax or mail. As an additional security measure, the web portal closes when the review is completed.

If selected for review, we encourage you to utilize this efficient and

secure system for providing requested audit documents. You can also sign up to receive all correspondence from the UI division electronically by visiting our website at jobs. utah.gov/UI/Employer.



Post your jobs online here: jobs.utah.gov/employer

Get occupational wage data here:

jobs.utah.gov/wi

## **Youth Soccer Coaches:**

**Employees or Independent Contractors?** 



There has been a good deal of confusion regarding youth sport coaches. Are paid coaches employees or independent contractors? For Unemployment Insurance (UI) purposes, the rules to determine the working relationship vary some from what the IRS uses. From an IRS perspective, when determining independent contractor status, the focus is on control and direction, or the lack thereof. In contrast, in order to be considered an independent contractor from a UI perspective, the focus is on 1) whether the coach is established in their own business providing coaching services and 2) if they are free from control and direction.

For the past 16 years, the IRS has been reclassifying "independent coaches" as employees of the league they coach for, on a case by case basis. The same holds true for UI. In nearly every investigation/audit we conduct, the coaches do not meet the standard necessary to be considered an independent contractor and are found to be employees of the league. If you have questions, please call the UI Field Audit team at 801-526-9577.

# **How You Can Help Improve Air Quality:**

### **Employer-Based Trip Reduction**

n January 11, 2017, the Utah Division of Air Quality (DAQ) is hosting an Employer-Based Trip Reduction Symposium that will highlight what companies can do voluntarily through vehicle trip reduction strategies to reduce their contribution to poor air quality, provide benefits to their employees and reduce company costs associated with transportation.

Air quality has become a major concern for Utahns and Utah policy makers, particularly with regard to Utah's high particulate matter (PM2.5) and ozone levels. Since vehicles are responsible for the majority of the ozone and PM2.5 in Utah, we are pleased that many companies throughout the state are taking voluntary steps to reduce their vehicle emissions. It is DAQ's hope that this symposium will serve as a way to help employers identify vehicle emission reduction strategies that work for their companies.

This free symposium will be held on January 11, 2017, from 8:30 a.m. to noon. If you are interested



in attending, go to the following link to register: <a href="https://www.eventbrite.com/e/employer-based-trip-reduction-symposium-tickets-28735353215">www.eventbrite.com/e/employer-based-trip-reduction-symposium-tickets-28735353215</a>. If you have any questions, please contact Mat Carlile at 801-536-4116 or <a href="mailto:mcarlile@utah.gov">mcarlile@utah.gov</a>.